AMENDMENTS TO THE ABSTRACT:

Please amend the Abstract as follows:

ABSTRACT

In the manufacture of an optical attenuator having a desired value of the optical loss end regions of two optical fibers are placed with an offset in the traverse direction in relation to each other and having their end surface at each other. Thereafter the region at end surfaces is heated to make the ends melt to each other and the heating is then further continued. To achieve the desired loss in the finished attenuating splice the further heating is stopped for an optical loss exceeding the desired loss by a calculated value. This value can be obtained from measurements in real time of the loss for the splice during the continued heating. The measurements can be made at the beginning and end of an interrupt of the further heating. An attenuator manufactured in this way obtains an attenuation that accurately aggressagrees with the desired value.